IN THE CLAIMS:

1. (Currently Amended): An upper mounting structure of a rear strut assembly comprising: a rear wheel housing inner panel coupled by welding to a rear floor panel and a quarter inner panel respectively;

a wheel housing cover provided with a guide hole and bolt holes, and coupled by welding to said rear wheel housing inner panel so as to form a polygonal section with said rear wheel housing inner panel; and

a reinforcing bracket and a welding nut mounted by welding on said wheel housing cover to couple with said bolt holes;

wherein the rear strut assembly is mounted in the guide hole.

- 2. (Original): The upper mounting structure as defined in claim 1, wherein said wheel housing cover is bent in a stair form and installed to face the inner side of a bent portion of said rear wheel housing inner panel and to form a polygonal section between said bent portion and said wheel housing cover.
- 3. (Original): The upper mounting structure as defined in claim 1, wherein said reinforcing bracket takes a form of a triangular plate and is designed to coat only said bolt hole formed on said wheel housing cover.
- 4. (Withdrawn): The upper mounting structure as defined in claim 1, wherein said reinforcing bracket including a horizontal surface portion and a vertical surface portion is installed to shroud most of the horizontal surface of said wheel housing cover and the vertical surface of said wheel housing cover.
- 5. (Withdrawn): The upper mounting structure as defined in claim 4, wherein said horizontal surface portion of said reinforcing bracket is formed with a horizontal reinforcing portion having a dome shape, and said horizontal reinforcing portion is formed with a connecting hole to communicate with said guide hole of said wheel housing cover, and said vertical surface portion of said reinforcing bracket is formed with a plurality of vertical reinforcing portions that protrude toward said horizontal surface portion.

- 6. (Currently Amended): The upper mounting structure as defined in claim 1, wherein said welding nut successively passing through said reinforcing bracket, and said bolt hole of said wheel housing cover is T-shaped.
- 7. (Withdrawn): The upper mounting structure as defined in claim 1, further comprising a wheel housing reinforcing member curvedly formed along an external surface of said rear wheel housing inner panel for encompassing an installation portion of said wheel housing cover, and one end of said wheel housing reinforcing member is coupled by welding to said rear floor panel while the other end is coupled by welding to an inner side of said quarter inner panel.
- 8. (Currently Amended): An upper mounting structure of a rear strut assembly comprising: a rear wheel housing inner panel coupled to a rear floor panel and coupled to a quarter inner panel;
- a wheel housing cover coupled to said rear wheel housing inner panel so as to form a polygonal section with said rear wheel housing inner panel, wherein said wheel housing cover comprises a guide hole; and
 - a reinforcing bracket coupled on said wheel housing cover; wherein the rear strut assembly is mounted in the guide hole.
- 9. (Original): The upper mounting structure as defined in claim 8, wherein said wheel housing cover is configured and dimensioned to mate an inner side of said rear wheel housing inner panel and to form a polygonal section.
- 10. (Original): The upper mounting structure as defined in claim 8, wherein said reinforcing bracket is configured and dimensioned as a triangular plate and is designed to couple with said wheel housing cover.
- 11. (Withdrawn): The upper mounting structure as defined in claim 8, further comprising a wheel housing reinforcing member curvedly formed along an external surface of said rear wheel housing inner panel for encompassing an installation portion of said wheel housing cover, wherein one end of said wheel housing reinforcing member is coupled to said rear floor panel while the other end is coupled to an inner side of said quarter inner panel.